



3014 (02-09-04)

ANNUAL REPORT

OF

Name: PLEASANT PRAIRIE WATER UTILITY

Principal Office: 9915 39TH AVENUE
PLEASANT PRAIRIE, WI 53158-6504

For the Year Ended: DECEMBER 31, 1998

WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

TABLE OF CONTENTS

Schedule Name	Page
General Rules for Reporting	i
Signature Page	ii
Table of Contents	iii
Identification and Ownership	iv
 FINANCIAL SECTION	
Income Statement	F-01
Income Statement Account Details	F-02
Income from Merchandising, Jobbing & Contract Work (Accts. 415-416)	F-03
Revenues Subject to Wisconsin Remainder Assessment	F-04
Distribution of Total Payroll	F-05
Balance Sheet	F-06
Net Utility Plant	F-07
Accumulated Provision for Depreciation and Amortization of Utility Plant	F-08
Net Nonutility Property (Accts. 121 & 122)	F-09
Accumulated Provision for Uncollectible Accounts-Cr. (Acct. 144)	F-10
Materials and Supplies	F-11
Unamortized Debt Discount & Expense & Premium on Debt (Accts. 181 and 251)	F-12
Capital Paid in by Municipality (Acct. 200)	F-13
Bonds (Acct. 221)	F-14
Notes Payable & Miscellaneous Long-Term Debt	F-15
Taxes Accrued (Acct. 236)	F-16
Interest Accrued (Acct. 237)	F-17
Contributions in Aid of Construction (Account 271)	F-18
Balance Sheet End-of-Year Account Balances	F-19
Return on Rate Base Computation	F-20
Return on Proprietary Capital Computation	F-21
Important Changes During the Year	F-22
Financial Section Footnotes	F-23
 WATER OPERATING SECTION	
Water Operating Revenues & Expenses	W-01
Water Operating Revenues - Sales of Water	W-02
Sales for Resale (Acct. 466)	W-03
Other Operating Revenues (Water)	W-04
Water Operation & Maintenance Expenses	W-05
Taxes (Acct. 408 - Water)	W-06
Property Tax Equivalent (Water)	W-07
Water Utility Plant in Service	W-08
Source of Supply, Pumping and Purchased Water Statistics	W-10
Sources of Water Supply - Ground Waters	W-11
Sources of Water Supply - Surface Waters	W-12
Pumping & Power Equipment	W-13
Reservoirs, Standpipes & Water Treatment	W-14
Water Mains	W-15
Water Services	W-16
Meters	W-17
Hydrants and Distribution System Valves	W-18
Water Operating Section Footnotes	W-19

IDENTIFICATION AND OWNERSHIP

Exact Utility Name: PLEASANT PRAIRIE WATER UTILITY**Utility Address:** 9915 39TH AVENUE

PLEASANT PRAIRIE, WI 53158-6504

When was utility organized? 2/6/1969**Report any change in name:****Effective Date:****Utility Web Site:**

Utility employee in charge of correspondence concerning this report:

Name: MS KATHLEEN M GOESSL CPA**Title:** FINANCE DIRECTOR**Office Address:**

9915 39TH AVENUE

PLEASANT PRAIRIE, WI 53158-6504

Telephone: (414) 694 - 1400 EXT 130**Fax Number:** (414) 694 - 4734**E-mail Address:** GOESSLKM@CO.KENOSHA.WI.US

Individual or firm, if other than utility employee, preparing this report:

Name: NONE**Title:****Office Address:****Telephone:****Fax Number:****E-mail Address:**

Are records of utility audited by individuals or firms, other than utility employee? YES

Individual or firm, if other than utility employee, auditing utility records:

Name: MR CHARLES P CEDERGREN CPA**Title:** PARTNER**Office Address:** VIRCHOW, KRAUSE & COMPANY

4600 AMERICAN PARKWAY

P.O. BOX 7398

MADISON, WI 53707-7398

Telephone: (608) 249 - 8532**Fax Number:** (608) 249 - 6622 EXT 256**E-mail Address:****Date of most recent audit report:** 3/23/1999**Period covered by most recent audit:** JANUARY 1, 1998 - DECEMBER 31, 1998

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

Name: MR MICHAEL R POLLOCOFF**Title:** VILLAGE ADMINISTRATOR**Office Address:**9915 39TH AVENUE
PLEASANT PRAIRIE, WI 53158-6504**Telephone:** (414) 694 - 1400 EXT 171**Fax Number:** (414) 694 - 4734**E-mail Address:**

Name of utility commission/committee: VILLAGE OF PLEASANT PRAIRIE BOARD

Names of members of utility commission/committee:MR EDWARD KAUFFMAN, VILLAGE TRUSTEE
MR ESTEBAN R KUMORKIEWICZ, VILLAGE TRUSTEE
MR MICHAEL J SERPE, VILLAGE TRUSTEE
MR JOHN P STEINBRINK, VILLAGE PRESIDENT
MR PAUL W THIELE, JR, VILLAGE TRUSTEE

Is sewer service rendered by the utility? NO**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.077 of the Wisconsin Statutes?** NO**Date of Ordinance:** **Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?** NO

Provide the following information regarding the provider(s) of contract services:

Firm Name:**Contact Person:****Title:****Telephone:****Fax Number:****E-mail Address:**

Contract/Agreement beginning-ending dates:**Provide a brief description of the nature of Contract Operations being provided:**

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	1,845,319	1,384,137	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	967,007	893,725	2
Depreciation Expense (403)	334,876	306,270	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	362,949	360,724	5
Total Operating Expenses	1,664,832	1,560,719	
Net Operating Income	180,487	(176,582)	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	180,487	(176,582)	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	128,651	124,806	10
Miscellaneous Nonoperating Income (421)	8,218	10,343	11
Total Other Income	136,869	135,149	
Total Income	317,356	(41,433)	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	0	0	13
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	317,356	(41,433)	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	102,936	306,189	14
Amortization of Debt Discount and Expense (428)	31,687	17,376	15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	191,515	166,220	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	16,720	3,628	19
Total Interest Charges	309,418	486,157	
Net Income	7,938	(527,590)	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	(4,094,290)	(3,566,700)	20
Balance Transferred from Income (433)	7,938	(527,590)	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	(4,086,352)	(4,094,290)	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Income from Nonutility Operations (417):		
NONE		3
Total (Acct. 417):	0	
Nonoperating Rental Income (418):		
NONE		4
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
Interest on Special Assessments	64,795	5
Interest on Investments	63,856	6
Total (Acct. 419):	128,651	
Miscellaneous Nonoperating Income (421):		
Write off Old Construction Project Retainage	4,410	7
Dedication of Water Mains to Kenosha Water Utility	3,808	8
Total (Acct. 421):	8,218	
Miscellaneous Amortization (425):		
NONE		9
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		10
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		11
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		12
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		13
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		14
Total (Acct. 439)--Debit:	0	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs & Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	1,845,319	0	0	0	1,845,319	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:					0	6
.						
Revenues subject to Wisconsin Remainder Assessment	1,845,319	0	0	0	1,845,319	

DISTRIBUTION OF TOTAL PAYROLL

1. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
2. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
3. Provide additional information in the schedule footnotes when necessary.

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	130,958		130,958	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts	53,879		53,879	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
Total Payroll	184,837	0	184,837	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	22,987,798	20,955,188	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	2,444,771	2,116,142	2
Net Utility Plant	20,543,027	18,839,046	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	1,615,946	1,529,945	6
Special Funds (125)	0	0	7
Total Other Property and Investments	1,615,946	1,529,945	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	1,050,511	1,024,286	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	146,091	132,874	11
Other Accounts Receivable (143)	379,980	166,771	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	0	0	14
Materials and Supplies (150)	13,183	13,164	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	1,589,765	1,337,095	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	105,934	91,371	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	105,934	91,371	
Total Assets and Other Debits	23,854,672	21,797,457	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	7,529,014	7,518,100	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	(4,086,352)	(4,094,290)	23
Total Proprietary Capital	3,442,662	3,423,810	
LONG-TERM DEBT			
Bonds (221)	1,433,338	1,973,912	24
Advances from Municipality (223)	4,477,587	3,767,013	25
Other Long-Term Debt (224)	0	0	26
Total Long-Term Debt	5,910,925	5,740,925	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	141,965	119,945	28
Payables to Municipality (233)	1,337,410	1,337,410	29
Customer Deposits (235)			30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	87,036	245,583	32
Other Current and Accrued Liabilities (238)	20,396	15,443	33
Total Current and Accrued Liabilities	1,586,807	1,718,381	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)	501,266	465,835	35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	501,266	465,835	
OPERATING RESERVES			
Property Insurance Reserve (261)			37
Injuries and Damages Reserve (262)			38
Pensions and Benefits Reserve (263)			39
Miscellaneous Operating Reserves (265)			40
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	12,413,012	10,448,506	41
Total Liabilities and Other Credits	23,854,672	21,797,457	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (101)	22,890,274	0	0	0	1
Utility Plant Purchased or Sold (102)					2
Utility Plant in Process of Reclassification (103)					3
Utility Plant Leased to Others (104)					4
Property Held for Future Use (105)					5
Completed Construction not Classified (106)					6
Construction Work in Progress (107)	97,524				7
Utility Plant Acquisition Adjustments (108)					8
Other Utility Plant Adjustments (109)					9
Total Utility Plant	22,987,798	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	2,444,771	0	0	0	10
Total Accumulated Provision	2,444,771	0	0	0	
Net Utility Plant	20,543,027	0	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year	2,116,142				2,116,142	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	334,876				334,876	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					0	6
Accruals charged other						7
accounts (specify):						8
Construction Crew Projects	13,424				13,424	9
Salvage	78,425				78,425	10
Other credits (specify):						11
Dedicated/Sold Plant to Kenosha W	338,382				338,382	12
Total credits	765,107	0	0	0	765,107	13
Debits during year						14
Book cost of plant retired	436,512				436,512	15
Cost of removal	(34)				(34)	16
Other debits (specify):						17
					0	18
Total debits	436,478	0	0	0	436,478	19
Balance End of Year	2,444,771	0	0	0	2,444,771	20
Composite Depreciation Rate?	No					21
If yes, what is the rate?						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):					
NONE	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel for generation					0	0	1
Other					0	0	2
Total Electric Utility					0	0	

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility	13,183	13,164	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
Total Materials and Supplies	13,183	13,164	

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
\$1,110,000 REVENUE BANS (\$518,925 - WATER)	3,227	181	0	1
\$2,330,000 REVENUE BANS (\$1,281,940 - WATER)	5,464	181	16,392	2
\$2,445,000 G.O. NOTES (\$409,659.75 - WATER)	1,107	181	9,689	3
\$4,320,000 G.O. BONDS (\$758,590 - WATER)	858	181	17,852	4
\$5,655,000 G.O. BONDS (\$1,094,930 - WATER)	1,148	181	26,393	5
\$6,095,000 G.O. NOTES (\$2,222,000 - WATER)	4,658	181	32,604	6
\$6,7350,000 G.O. NOTES (\$109,042.57 - WATER)	565	181	1,130	7
\$6,900,000 G.O. NOTES (\$1,290,978 - WATER)	14,344	181	0	8
G.O. REFUNDING BONDS	317	181	1,874	9
Total			105,934	
Unamortized premium on debt (251)				
NONE	0	251	0	10
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	7,518,100	1
Changes during year (explain):		
Transfer of Assets from General Fund	10,914	2
Balance end of year	7,529,014	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
G.O. REFUNDING BOND - \$5M	04/01/1991	12/01/2004	6.25%	138,557	1
BOND ANTICIPATION NOTES - \$2.33 M	01/27/1997	12/01/2001	4.75%	1,294,781	2
Total Bonds (Account 221):				1,433,338	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances (223)					
G.O. PROMISSORY NOTE - \$6.095 M	03/01/1996	12/01/2005	4.15%	2,103,505	1
G.O. PROMISSORY NOTE - \$6.735 M	12/15/1995	12/01/2000	4.20%	101,827	2
G.O. PROMISSORY NOTE - \$90,750	07/06/1989	07/06/1999	6.90%	9,075	3
G.O. REFUNDING BONDS - \$5.655M	05/15/1998	12/01/2012	4.40%	1,094,930	4
G.O. REFUNDING NOTES - \$4.32M	07/15/1998	06/01/2008	4.23%	758,590	5
G.O. PROMISSORY NOTE - \$2.445 M	10/01/1997	10/01/2007	4.43%	409,660	6
Total for Account 223				<u>4,477,587</u>	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense		2
Charged electric department expense		3
Charged sewer department expense		4
Other (explain):		5
Total Accruals and other credits	<u>0</u>	
Taxes paid during year:		
County, state and local taxes		6
Social Security taxes		7
PSC Remainder Assessment		8
Other (explain):		9
Total payments and other debits	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
 2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
5.0M G.O. BOND DUE 12/1/2004	941	10,916	11,036	821	1
Subtotal	941	10,916	11,036	821	
Advances from Municipality (223)					
\$4.32M G.O. NOTE DUE 6/1/2008	0	13,934	0	13,934	2
\$90,750 G.O. NOTE DUE 7/6/1999	611	942	1,247	306	3
\$6.9 M G.O. NOTE DUE 12/1/2002	4,399	25,494	25,829	4,064	4
\$6.735M G.O. NOTE DUE 12/01/2000	395	4,617	4,630	382	5
\$6.095M G.O. NOTE DUE 12/01/2005	8,268	96,882	97,091	8,059	6
\$2.445M G.O. NOTES DUE 10/01/2007	4,945	18,480	18,741	4,684	7
\$5.655M G.O. BONDS DUE 12/1/2012		31,166	0	31,166	8
Subtotal	18,618	191,515	147,538	62,595	
Other Long-Term Debt (224)					
\$1.1M BANS DUE 8/1/98	21,840	12,221	34,061	0	9
\$2.33M BANS DUE 12/01/2001	61,129	59,596	115,487	5,238	10
INTERFUND PAYABLE	143,055	20,203	144,876	18,382	11
Subtotal	226,024	92,020	294,424	23,620	
Notes Payable (231)					
NONE	0			0	12
Subtotal	0	0	0	0	
Total	245,583	294,451	452,998	87,036	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	10,448,506	0	0	0	0	10,448,506	1
Add credits during year:							
For Services	371,407					371,407	2
For Mains	1,563,316					1,563,316	3
Other (specify):							
HYDRANTS	187,156					187,156	4
Deduct charges (specify):							
For Services	15,320					15,320	5
For Mains	133,042					133,042	6
For Hydrants	9,011					9,011	7
Balance End of Year	12,413,012	0	0	0	0	12,413,012	
Amount of federal and state grants in aid received for utility construction included in End of Year totals							0 8

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
Special Assessments	1,615,946	2
Total (Acct. 124):	1,615,946	
Special Funds (125):		
NONE		3
Total (Acct. 125):	0	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	146,091	5
Electric		6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	146,091	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
Other (specify):		
Accounts Receivable - Water	214,732	11
Tax Roll Receivable	165,248	12
Total (Acct. 143):	379,980	
Receivables from Municipality (145):		
NONE		13
Total (Acct. 145):	0	
Prepayments (165):		
NONE		14
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		15
Total (Acct. 182):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Other Deferred Debits (183):		
NONE		16
Total (Acct. 183):	0	
Payables to Municipality (233):		
Long term interfund payable to Sewer	1,337,410	17
Total (Acct. 233):	1,337,410	
Other Deferred Credits (253):		
NONE		18
Total (Acct. 253):	0	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	21,890,677	0	0	0	21,890,677	1
Materials and Supplies	13,173	0	0	0	13,173	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation	2,280,456	0	0	0	2,280,456	4
Customer Advances for Construction	483,551				483,551	5
Contributions in Aid of Construction	11,430,759	0	0	0	11,430,759	6
Other (specify):						
NONE					0	7
Average Net Rate Base	7,709,084	0	0	0	7,709,084	
Net Operating Income	180,487	0	0	0	180,487	8
Net Operating Income as a percent of						
Average Net Rate Base	2.34%	N/A	N/A	N/A	2.34%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	7,523,557	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	(4,090,321)	3
Other (Specify):		4
Total Average Proprietary Capital	3,433,236	
Net Income		
Net Income	7,938	5
Percent Return on Proprietary Capital	0.23%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

Contribution in Aid of Construction - Prairie Ridge, Prairie Village Condo, Cooper Woods, Mission Hill, 109th St (Wispark), Hidden Oaks and 72nd St (Lakeview Childcare).
Construction Projects - Bain Station Road and 104th Ave Water ("50" - "C"). Village Contractor Projects - 92nd Place, 93rd St Water (W of 41st) and 92nd Place / Sheridan Road.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

Applied December 17, 1998 to use the Purchase Water Adjustment Clause authorized by the Public Service Commission in its order dated May 8, 1997, in Docket 4730-WR-100. The new rates were effective for service beginning January 12, 1999.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership (Page iv)

May 14, 1999

Ms. Kathleen M. Goessl, CPA
Village of Pleasant Prairie Water Utility
9915 39th Avenue
Pleasant Prairie, WI 53158-6504

1998 Analytical Review DWCCA-4730-PJL

Dear Ms. Goessl:

The Public Service Commission has completed their analytical review of your 1998 annual report. The primary purpose of our analytical review is to detect possible accounting related errors and to identify significant fluctuations from prior year's data, which are not sufficiently explained in the footnotes of your annual report. Our review did not identify any such issues. We are closing the review of your 1998 annual report.

Thank you for your efforts in preparing your 1998 annual report. If you have any questions, please feel free to contact me at (608) 267-9198.

Sincerely,

Peter J. Leege
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

PJL:tlk:w:\compl\leege\no prob CEM.doc

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	1,829,014	1
Total Sales of Water	1,829,014	
Other Operating Revenues		
Forfeited Discounts (470)	16,305	2
Miscellaneous Service Revenues (471)	0	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	0	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	16,305	
Total Operating Revenues	1,845,319	
Operation and Maintenance Expenses		
Source of Supply Expenses (600-605)	505,610	8
Pumping Expenses (620-625)	9,281	9
Water Treatment Expenses (630-635)	0	10
Transmission and Distribution Expenses (640-655)	133,302	11
Customer Accounts Expenses (901-904)	8,417	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	310,397	14
Total Operation and Maintenance Expenses	967,007	
Other Operating Expenses		
Depreciation Expense (403)	334,876	15
Amortization Expense (404-407)		16
Taxes (408)	362,949	17
Total Other Operating Expenses	697,825	
Total Operating Expenses	1,664,832	
NET OPERATING INCOME	180,487	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Bulk sales should be account 460.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial	8	408	1,395	2
Industrial				3
Total Unmetered Sales to General Customers (460)	8	408	1,395	
Metered Sales to General Customers (461)				
Residential	1,926	150,577	662,013	4
Commercial	44	56,300	176,738	5
Industrial	78	221,089	532,747	6
Total Metered Sales to General Customers (461)	2,048	427,966	1,371,498	
Private Fire Protection Service (462)	53		31,844	7
Public Fire Protection Service (463)	2,272		393,184	8
Other Sales to Public Authorities (464)	24	6,538	31,093	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	4,405	434,912	1,829,014	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------------	--	--	-------------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1)	393,184	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	393,184	
Forfeited Discounts (470):		
Customer late payment charges	16,305	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	16,305	
Miscellaneous Service Revenues (471):		
NONE		7
Total Miscellaneous Service Revenues (471)	0	
Rents from Water Property (472):		
NONE		8
Total Rents from Water Property (472)	0	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department		10
Other (specify):		
NONE		11
Total Other Water Revenues (474)	0	
Amortization of Construction Grants (475):		
NONE		12
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
SOURCE OF SUPPLY EXPENSES		
Operation Labor (600)		1
Purchased Water (601)	505,610	2
Operation Supplies and Expenses (602)		3
Maintenance of Water Source Plant (605)		4
Total Source of Supply Expenses	505,610	
PUMPING EXPENSES		
Operation Labor (620)	6,014	5
Fuel for Power Production (621)		6
Fuel or Power Purchased for Pumping (622)		7
Operation Supplies and Expenses (623)	785	8
Maintenance of Pumping Plant (625)	2,482	9
Total Pumping Expenses	9,281	
WATER TREATMENT EXPENSES		
Operation Labor (630)		10
Chemicals (631)		11
Operation Supplies and Expenses (632)		12
Maintenance of Water Treatment Plant (635)		13
Total Water Treatment Expenses	0	
TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Labor (640)	57,390	14
Operation Supplies and Expenses (641)	38,852	15
Maintenance of Distribution Reservoirs and Standpipes (650)	30,313	16
Maintenance of Mains (651)	1,587	17
Maintenance of Services (652)	353	18
Maintenance of Meters (653)	3,333	19
Maintenance of Hydrants (654)	1,095	20
Maintenance of Other Plant (655)	379	21
Total Transmission and Distribution Expenses	133,302	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
CUSTOMER ACCOUNTS EXPENSES		
Meter Reading Labor (901)	8,151	22
Accounting and Collecting Labor (902)		23
Supplies and Expenses (903)	266	24
Uncollectible Accounts (904)		25
Total Customer Accounts Expenses	8,417	
SALES EXPENSES		
Sales Expenses (910)		26
Total Sales Expenses	0	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	63,162	27
Office Supplies and Expenses (921)	23,465	28
Administrative Expenses Transferred--Credit (922)		29
Outside Services Employed (923)	44,818	30
Property Insurance (924)	9,227	31
Injuries and Damages (925)		32
Employee Pensions and Benefits (926)	41,403	33
Regulatory Commission Expenses (928)		34
Miscellaneous General Expenses (930)	122,377	35
Transportation Expenses (933)	5,945	36
Maintenance of General Plant (935)		37
Total Administrative and General Expenses	310,397	
Total Operation and Maintenance Expenses	967,007	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		350,518	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department			2
Net property tax equivalent		350,518	
Social Security		10,020	3
PSC Remainder Assessment		2,411	4
Other (specify): NONE			5
Total tax expense		362,949	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.069(1)(c). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Kenosha				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.198383				3
County tax rate	mills		5.238959				4
Local tax rate	mills		4.707640				5
School tax rate	mills		9.804665				6
Voc. school tax rate	mills		1.552845				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		21.502492				10
Less: state credit	mills		1.265358				11
Net tax rate	mills		20.237134				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		4.707640				14
Combined School Tax Rate	mills		11.357510				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		16.065150				17
Total Tax Rate	mills		21.502492				18
Ratio of Local and School Tax to Total	dec.		0.747130				19
Total tax net of state credit	mills		20.237134				20
Net Local and School Tax Rate	mills		15.119763				21
Utility Plant, Jan. 1	\$	20,955,188	20,955,188				22
Materials & Supplies	\$	13,164	13,164				23
Subtotal	\$	20,968,352	20,968,352				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	20,968,352	20,968,352				26
Assessment Ratio	dec.		1.010845				27
Assessed Value	\$	21,195,754	21,195,754				28
Net Local & School Rate	mills		15.119763				29
Tax Equiv. Computed for Current Year	\$	320,475	320,475				30
Tax Equivalent per 1994 PSC Report	\$	350,518					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	350,518					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	3,615		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	145,552		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	50,244		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	199,411	0	
PUMPING PLANT			
Land and Land Rights (320)	9,628		12
Structures and Improvements (321)	17,638		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	161,978	5,387	17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	189,244	5,387	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	0		23
Total Water Treatment Plant	0	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	138,249		24
Structures and Improvements (341)	0		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			3,615	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			145,552	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)		(106)	50,138	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	(106)	199,305	
PUMPING PLANT				
Land and Land Rights (320)			9,628	12
Structures and Improvements (321)			17,638	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			167,365	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
Total Pumping Plant	0	0	194,631	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			0	23
Total Water Treatment Plant	0	0	0	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			138,249	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	3,845,206		26
Transmission and Distribution Mains (343)	12,609,229	1,576,440	27
Fire Mains (344)	0		28
Services (345)	1,794,008	372,184	29
Meters (346)	282,505	63,940	30
Hydrants (348)	1,277,323	229,382	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	19,946,520	2,241,946	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	300,000		34
Office Furniture and Equipment (391)	12,842	1,359	35
Computer Equipment (391.1)	13,814	21,417	36
Transportation Equipment (392)	29,330	23,055	37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	97,487		39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	0		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	102,433	145,845	44
Other Tangible Property (399)	0		45
Total General Plant	555,906	191,676	
Total utility plant in service directly assignable	20,891,081	2,439,009	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	20,891,081	2,439,009	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT				
Distribution Reservoirs and Standpipes (342)			3,845,206	26
Transmission and Distribution Mains (343)	301,218	(3,085)	13,881,366	27
Fire Mains (344)			0	28
Services (345)	33,257	(64)	2,132,871	29
Meters (346)	40		346,405	30
Hydrants (348)	13,808	(49)	1,492,848	31
Other Transmission and Distribution Plant (349)			0	32
Total Transmission and Distribution Plant	348,323	(3,198)	21,836,945	
GENERAL PLANT				
Land and Land Rights (389)			0	33
Structures and Improvements (390)			300,000	34
Office Furniture and Equipment (391)			14,201	35
Computer Equipment (391.1)	1,431		33,800	36
Transportation Equipment (392)	9,352		43,033	37
Stores Equipment (393)			0	38
Tools, Shop and Garage Equipment (394)	37,156		60,331	39
Laboratory Equipment (395)			0	40
Power Operated Equipment (396)			0	41
Communication Equipment (397)			0	42
SCADA Equipment (397.1)			0	43
Miscellaneous Equipment (398)	40,250		208,028	44
Other Tangible Property (399)			0	45
Total General Plant	88,189	0	659,393	
Total utility plant in service directly assignable	436,512	(3,304)	22,890,274	
Common Utility Plant Allocated to Water Department			0	46
Total utility plant in service	436,512	(3,304)	22,890,274	

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
WELL - 9000 WILMOT ROAD	#1	1,644	14	0	No	1

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	WELL #1			1
Location	LADISH			2
Purpose	S			3
Destination	D			4
Pump Manufacturer	LAYNE			5
Year Installed	1971			6
Type	VERTICAL TURBINE			7
Actual Capacity (gpm)	800			8
Pump Motor or Standby Engine Mfr	WESTGHS			9 10
Year Installed	1971			11
Type	ELECTRIC			12
Horsepower	200			13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				14
Location				15
Purpose				16
Destination				17
Pump Manufacturer				18
Year Installed				19
Type				20
Actual Capacity (gpm)				21
Pump Motor or Standby Engine Mfr				22 23
Year Installed				24
Type				25
Horsepower				26

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	TANK #1 - LADISH	TANK #2 - TIMBER RIDGE	TANK #5 - I-94	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
				3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	ET	4
				5
Year constructed	1970	1977	1990	6
				7
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	STEEL	8
				9
Elevation difference in feet (See Headnote 3.)	135	129	125	10
Total capacity in gallons	500,000	200,000	750,000	11
WATER TREATMENT PLANT				12
Disinfection, type of equipment (gas, liquid, powder, other)				13
				14
Points of application (wellhouse, central facilities, booster station, other)				15
				16
				17
Filters, type (gravity, pressure, other, none)				18
				19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)				20
				21
				22
Is a corrosion control chemical used (yes, no)?				23
				24
Is water fluoridated (yes, no)?				25

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	TANK #6 - LAKEVIEW	TANK #7 - HWY 165		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
				3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	ET		4
				5
Year constructed	1992	1995		6
				7
Primary material (earthen, steel, concrete, other)	CONCRETE	STEEL		8
				9
Elevation difference in feet (See Headnote 3.)	25	125		10
Total capacity in gallons	5,000,000	750,000		11
WATER TREATMENT PLANT				12
Disinfection, type of equipment (gas, liquid, powder, other)				13
				14
Points of application (wellhouse, central facilities, booster station, other)				15
				16
				17
Filters, type (gravity, pressure, other, none)				18
				19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)				20
				21
				22
Is a corrosion control chemical used (yes, no)?				23
				24
Is water fluoridated (yes, no)?				25

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	1.000	26,500	0	0	0	26,500	1
M	D	1.250	2,050	0	0	0	2,050	2
M	D	1.500	600	0	0	0	600	3
M	D	2.000	2,561	0	0	0	2,561	4
M	D	3.000	2,600	0	0	0	2,600	5
M	D	6.000	10,983	0	51	0	10,932	6
P	D	6.000	2,039	0	0	0	2,039	7
M	D	8.000	21,485	0	5,123	0	16,362	8
P	D	8.000	53,168	8,203	0	0	61,371	9
M	D	10.000	18	0	0	0	18	10
P	D	10.000	400	0	0	0	400	11
M	D	12.000	41,809	0	0	0	41,809	12
P	D	12.000	73,825	21,918	0	0	95,743	13
M	T	16.000	26,975	0	0	0	26,975	14
P	T	16.000	66,195	2,579	0	0	68,774	15
M	T	20.000	4,577	0	0	0	4,577	16
P	T	20.000	705	0	0	0	705	17
M	T	24.000	8,847	0	2,680	0	6,167	18
P	S	24.000	635	1,127	0	0	1,762	19
Total Within Municipality			345,972	33,827	7,854	0	371,945	
Total Utility			345,972	33,827	7,854	0	371,945	

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	236	0	30	0	206		1
M	1.000	1,860	108	35	0	1,933		2
M	1.500	51	64	3	0	112		3
M	2.000	16	0	0	0	16		4
M	3.000	3	0	0	0	3		5
M	4.000	5	0	0	0	5		6
M	6.000	1	0	0	0	1		7
P	6.000		76			76		8
P	8.000	6	10	0	0	16		9
M	8.000	11	0	0	0	11		10
M	12.000	1	0	0	0	1		11
Total Utility		2,190	258	68	0	2,380	0	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	1,391	0	2	0	1,389	40	1
0.750	547	122	0	0	669	10	2
1.000	11	0	0	0	11	0	3
1.500	26	4	0	0	30	0	4
2.000	53	14	0	0	67	0	5
3.000	11	1	0	0	12	8	6
4.000	10	1	0	0	11	8	7
6.000	1	0	0	0	1	1	8
Total:	2,050	142	2	0	2,190	67	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	1,345	14	0	7	0	23	1,389	1
0.750	633	5	2	3	0	26	669	2
1.000	1	4	5	0	0	1	11	3
1.500	0	8	14	7	0	1	30	4
2.000	0	15	42	8	0	2	67	5
3.000	0	4	7	1	0	0	12	6
4.000	0	2	9	0	0	0	11	7
6.000	0	0	1	0	0	0	1	8
Total:	1,979	52	80	26	0	53	2,190	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	778	86	8		856	2
Total Fire Hydrants	778	86	8	0	856	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

Wis. Admin. Code § 185.87 requires that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Report the number operated during the year

Number of hydrants operated during year:	276
Number of distribution system valves end of year:	830
Number of distribution valves operated during year:	120

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

Operation Supplies and Expenses (641) - Increase in electric expense at 6801 93rd St - Reservoir \$3,850 and at 6115 123rd Street Tower \$2,845.

Maintenance of Distribution Reservoirs and Standpipes (650) - Water Tower Painting \$28,500.

Administrative and General Salaries (920) - Addition of full-time secretary starting at the end of 1997 accounts for \$8,856. The rest is due to salary increases of the original staff.

Outside Services Employed (923) - Reduction in Attorney fees for Boundary Matters advise \$18,181, reduction from 1997 accounting fees that included dollars spent on water rate increase preparation \$5,084 and in 1997 dollars were spent on an outside consultant for Water System Leak Detection \$9,700, none on 1998.

Property Insurance (924) - Reduction in insurance rates due to competitive bidding and correction of posting prepaid insurance.

Injuries and Damages (925) - Special Assessment law suit settlement in 1997, none in 1998.

Employee Pensions and Benefits (926) - Part-time employee back retirement benefits of \$6,203 and increase in salaries of \$16,806 resulting in retirement increase. Health insurance rates increased and change in family status of some employees.

Miscellaneous General Expenses (930) - Non operating expense - loss or dedication of Graystone water main, laterals and hydrants that were paid for by the Pleasant Prairie Water Utility \$51,418 off set by dedication of 24" water main (7th Ave) \$2,097 capitalized in 1997 and paid for by the Kenosha Water Utility. Off Set by an transfer out to general Fund for change in Public Fire being given back to the general fund. In 1997, old rate vs new rate (starting 5/19/97) and in 1998 old rate vs new rate minus \$50,000 which results in a decrease of \$12,939.

Water Utility Plant in Service (Page W-08)

The amounts in adjustments column (f) is for 7th Ave / 91st St Watermain project that was capitalized in 1997 for too much.

The additions in account 398 - Miscellaneous Equipment is for the following equipment for our water construction crew.

Link Belt Excavator - \$94,100

Wheel Loader - \$51,500

WATER OPERATING SECTION FOOTNOTES

Water Mains (Page W-15)

Additions were financed G.O. Bonds, Bond Anticipation Notes, special assessment, and / or contribution in aid of construction. Assessment based on average actual cost per foot of main installed. Developer installed mains are recorded at cost plus 20% for engineering, administration and overhead. The following were recorded under this method

Prairie Ridge	\$ 87,314 -	3,309 feet of 8"
Prairie Ridge	\$492,420 -	13,744 feet of 12"
Prairie Village Condo	\$ 23,256 -	680 feet of 8"
Cooper Woods	\$ 21,040 -	699 feet of 8"
Mission Hill	\$ 36,436 -	1,149 feet of 8"
Mission Hill	\$ 97,578 -	1,992 feet of 12"
109th St (Wispark)	\$189,308 -	2,484 feet of 16"
Hidden Oaks	\$ 4,360 -	79 feet of 8"
Hidden Oaks	\$ 83,508 -	1,546 feet of 12"
72nd St (Lakeview)	\$ 16,942 -	331 feet of 12"

Water Services (Page W-16)

Utility owned services not in use at end of year are not currently being tracked by the utility. Additions were financed G.O. Bonds, Bond Anticipation Notes, special assessments, and / or contribution in aid of construction. Assessment based on average actual cost of all services installed on project. Developer installed services are recorded at cost plus 20% for engineering, administration and overhead. The following were recorded under this method

Prairie Ridge	\$205,039 -	(73) 6" Services and (52) 1 1/2" Services
Prairie Village Condo	\$ 12,276 -	(8) 1 1/2" Services
Cooper Woods	\$ 14,688 -	(15) 1" Services
Mission Hill	\$ 21,750 -	(29) 1" Services
109th St (Wispark)	\$ 11,880 -	(7) 8" Services
Hidden Oaks	\$ 17,329 -	(3) 6" Services and (3) 1 1/2" Services
72nd St (Childcare)	\$ 3,394 -	(2) 8" Services

Hydrants and Distribution System Valves (Page W-18)

For Hydrants we operated the majority of them (630) in 1997. For distribution valves we incorrectly reported the number operated in 1997. In 1997 we operated 742 distribution valves. In 1998, because we know that we tested the majority of the valves in 1997, we only tested when we had time available.